

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
FRANK M. CRYAN

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 of the  
Tax Law for the (Year(s) 1956

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Rae Zimmerman , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 24th day of February , 19 72, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Frank M. Cryan

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Frank M. Cryan  
1750 Royal Palm Way  
Boca Raton, Florida

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative  
of) petitioner herein and that the address set forth on said wrapper is the last  
known address of the (representative of the) petitioner.

Sworn to before me this

24th day of February , 1972.

Martha F. Lunn

Rae Zimmerman

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
FRANK M. CRYAN  
For a Redetermination of a Deficiency or  
a Refund of Personal Income  
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Tax Law for the (Year(s) 1956

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Rae Zimmerman , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 24th day of February , 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Samuel Herman, C.P.A. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Samuel Herman, C.P.A.  
70 Sobro Avenue  
Valley Stream, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

24th day of February, 1972.

Martha Funeso

Rae Zimmerman



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York  
**February 24, 1972**

**Frank M. Cryan  
1750 Royal Palm Way  
Boca Raton, Florida**

**Dear Mr. Cryan:**

Please take notice of the **Determination** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 375 of**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **90 days** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

  
**Lawrence A. Newman**

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

## STATE TAX COMMISSION

for Revision or Refund of Personal  
Income Taxes under Article 16 of  
the Tax Law for the Year 1956.

DETERMINATION  
ON  
TIMELINESS

## FINDINGS OF FACT

1. Taxpayer filed a New York State Resident income tax return for the year 1956.
2. On January 18, 1960, the Income Tax Bureau issued assessment #723590 totalling \$830.78 for the year 1956. The assessment was based upon disallowance of deductions of \$22,000 taken for business expenses and dividends of \$6,485.25 reported as capital gains reclassified as normal income.
3. On January 4, 1962, the Income Tax Bureau received form IT 115 from taxpayer which reported federal disallowance of \$4,500 in claimed expenses. The report was based upon a final federal audit determination issued on or before April 4, 1961.
4. On January 19, 1962, taxpayer filed application for revision or refund. A letter of denial was issued by the Income Tax Bureau, and on May 14, 1963, taxpayer demanded a formal hearing.

DETERMINATION

A. Pursuant to section 367 subdivision II of the Tax Law notification of federal changes is required to be made within 90 days of said changes. Taxpayer failed to notify the Income Tax Bureau within the prescribed time.

B. Pursuant to section 374 of the Tax Law, application for revision or refund must be made within two years of filing the return or within one year of any additional assessment. The taxpayer failed to submit timely application.

C. The application is denied and the assessment is sustained.

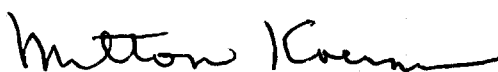
DATED: Albany, New York

STATE TAX COMMISSION

*February 24, 1972*

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER